



OFFICE OF THE ATTORNEY GENERAL OF TEXAS
AUSTIN

GROVER SELLERS
ATTORNEY GENERAL

Honorable T. M. Trimble
First Assistant
State Superintendent of Public Instruction
Austin, Texas

Dear Sir:

Opinion No. 0-6573

Re: Can a tax assessor-collector who is also a member of the Board of Trustees for the School District, refuse to assess or collect taxes for any of the school districts?

This in reply to your letter of May 8, 1945, requesting an opinion of this department relative to the contents of two letters attached to your letter.

These two letters from Mr. E. H. Rabel, Assessor and Collector of Taxes of Colorado County, Texas, are as follows:

Letter dated April 25, 1945:

"I have your letter of April 24, in which you stated that you had an Attorney General's Opinion which reads that, a member of the board of trustees may not at the same time serve as tax assessor-collector for the district.

"I wish to state further that I am elected State and County tax assessor-collector and the law if any school district in the County don't want to appoint their own tax assessor-collector, then the State and County tax assessor-collector must assess and collect for the school district, as I am not a special assessor-collector of the school dist. I am the State and County tax assessor-collector.

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"If I am wrong, I would like for you to advise me whether or not I can refuse to assess or collect for the Columbus Ind. School Dist. or any other school dist."

Letter dated May 5, 1945:

"I have your letter of May 4, in which you stated that it is your opinion that my office as County Assessor-Collector, and also assessing and collecting for the Columbus Ind. School Dist. are in conflict with my duties as a member of the Board of Trustees of the Columbus Ind. School Dist.

"You also stated that you would present the matter to the Attorney General for his consideration and opinion, if I so desire. So please get an opinion from the Attorney General on this matter."

We are attaching to this opinion and making a part of same, Opinion No. 0-4344, rendered by this department February 28, 1945. We quote from page 8 of said opinion:

"When Article 1042b was amended in 1941 so as to omit independent school districts from its provisions, such districts were left with the power under Article 2792 to require tax assessors and collectors to assess and collect their taxes, but no provision has been made to compensate such tax assessors and collectors for such service."

Since Article 2792 places the duty upon the county tax assessor and collector to collect the taxes for an independent school district a tax assessor and collector cannot legally refuse to perform that duty.

If a county tax assessor and collector could legally serve as a member of the Board of Trustees of an independent school district, such tax assessor and collector would be in a position, as a member of said Board, to vote upon the proposition as to

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whether he should be the assessor and collector for the district or whether the Board of School Trustees should employ someone else as such assessor and collector.

It is, therefore, the opinion of this department that the office of County Assessor and Collector, in the instant case, is incompatible with the office of Trustee of an independent school district. Taylor v. Brewster County, 144 S. W. 314, error dismissed, judgment correct; Pruitt v. Glenrose Independent School District, 184 S. W. (2d) 1004, (Sup. Ct.); Thomas, et al v. Abernathy County Line Independent School District, 290 S. W. 152.

Yours very truly

APPROVED MAY 22, 1945

ATTORNEY GENERAL OF TEXAS


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By


R. J. Long
Assistant

RJL:EP

